

1 AN ACT concerning the development of retail stores,
2 amending named Acts.

3 Be it enacted by the People of the State of Illinois,
4 represented in the General Assembly:

5 Section 5. The Counties Code is amended by adding Section
6 5-12009.10 as follows:

7 (55 ILCS 5/5-12009.10 new)

8 Sec. 5-12009.10. Retail stores.

9 (a) No project for a retail store or for a development
10 that includes a retail store that is subject to approval by a
11 county or any of its departments or subdivisions may be
12 approved if both of the following conditions exist:

13 (1) the square footage of the retail store will
14 exceed 100,000 square feet; and

15 (2) more than 15,000 square feet of the retail
16 store will be devoted to the sale of merchandise taxed at
17 the 1% rate.

18 (b) For the purposes of this Section, the sales and
19 square footage of adjacent stores shall be aggregated if the
20 stores share checkstands, management, a controlling ownership
21 interest, a warehouse, or a distribution facility.

22 (c) The owner of a retail store with a square footage
23 exceeding 100,000 square feet that is approved on or after
24 January 1, 2003 must file an annual report with the county
25 specifying the square footage of the store devoted to the
26 sale of merchandise taxable at the 1% rate during the
27 previous year. At no time may a retail store that is approved
28 on or after January 1, 2003 devote more than 15,000 square
29 feet of the store to the sale of merchandise taxed at the 1%
30 rate.

31 (d) Any person may institute proceedings to enforce this

1 Section in the circuit court.

2 If the square footage of a retail store devoted to the
3 sale of merchandise taxed at the 1% rate exceeds the limits
4 specified in paragraph (2) of subsection (a) of this Section,
5 the court shall award the State, and not the prevailing
6 plaintiff, an amount equal to (i) not more than 50% of the
7 proceeds of the sale of merchandise taxed at the 1% rate or
8 (ii) not more than 50% of the value of the square footage
9 devoted to the sale of merchandise taxed at the 1%, whichever
10 is greater. The court shall award costs and reasonable
11 attorneys' fees to the prevailing plaintiff. The owner of
12 the retail store shall pay any penalties, costs, or fees.

13 Section 10. The Township Code is amended by adding
14 Section 100-36 as follows:

15 (60 ILCS 1/110-36 new)

16 Sec. 110-36. Retail stores.

17 (a) No project for a retail store or for a development
18 that includes a retail store that is subject to approval by a
19 township or any of its departments or subdivisions may be
20 approved if both of the following conditions exist:

21 (1) the square footage of the retail store will
22 exceed 100,000 square feet; and

23 (2) more than 15,000 square feet of the retail
24 store will be devoted to the sale of merchandise taxed at
25 the 1% rate.

26 (b) For the purposes of this Section, the sales and
27 square footage of adjacent stores shall be aggregated if the
28 stores share checkstands, management, a controlling ownership
29 interest, a warehouse, or a distribution facility.

30 (c) The owner of a retail store with a square footage
31 exceeding 100,000 square feet that is approved on or after
32 January 1, 2003 must file an annual report with the township

1 specifying the square footage of the store devoted to the
2 sale of merchandise taxable at the 1% rate during the
3 previous year. At no time may a retail store that is approved
4 on or after January 1, 2003 devote more than 15,000 square
5 feet of the store to the sale of merchandise taxed at the 1%
6 rate.

7 (d) Any person may institute proceedings to enforce this
8 Section in the circuit court.

9 If the square footage of a retail store devoted to the
10 sale of merchandise taxed at the 1% rate exceeds the limits
11 specified in paragraph (2) of subsection (a) of this Section,
12 the court shall award the State, and not the prevailing
13 plaintiff, an amount equal to (i) not more than 50% of the
14 proceeds of the sale of merchandise taxed at the 1% rate or
15 (ii) not more than 50% of the value of the square footage
16 devoted to the sale of merchandise taxed at the 1%, whichever
17 is greater. The court shall award costs and reasonable
18 attorneys' fees to the prevailing plaintiff. The owner of
19 the retail store shall pay any penalties, costs, or fees.

20 Section 15. The Illinois Municipal Code is amended by
21 adding Section 11-13-11.5 as follows:

22 (65 ILCS 5/11-13-11.5 new)

23 Sec. 11-13-11.5. Retail stores.

24 (a) No project for a retail store or for a development
25 that includes a retail store that is subject to approval by a
26 municipality or any of its departments or subdivisions may be
27 approved if both of the following conditions exist:

28 (1) the square footage of the retail store will
29 exceed 100,000 square feet; and

30 (2) more than 15,000 square feet of the retail
31 store will be devoted to the sale of merchandise taxed at
32 the 1% rate.

1 (b) For the purposes of this Section, the sales and
2 square footage of adjacent stores shall be aggregated if the
3 stores share checkstands, management, a controlling ownership
4 interest, a warehouse, or a distribution facility.

5 (c) The owner of a retail store with a square footage
6 exceeding 100,000 square feet that is approved on or after
7 January 1, 2003 must file an annual report with the
8 municipality specifying the square footage of the store
9 devoted to the sale of merchandise taxable at the 1% rate
10 during the previous year. At no time may a retail store that
11 is approved on or after January 1, 2003 devote more than
12 15,000 square feet of the store to the sale of merchandise
13 taxed at the 1% rate.

14 (d) Any person may institute proceedings to enforce this
15 Section in the circuit court.

16 If the square footage of a retail store devoted to the
17 sale of merchandise taxed at the 1% rate exceeds the limits
18 specified in paragraph (2) of subsection (a) of this Section,
19 the court shall award the State, and not the prevailing
20 plaintiff, an amount equal to (i) not more than 50% of the
21 proceeds of the sale of merchandise taxed at the 1% rate or
22 (ii) not more than 50% of the value of the square footage
23 devoted to the sale of merchandise taxed at the 1%, whichever
24 is greater. The court shall award costs and reasonable
25 attorneys' fees to the prevailing plaintiff. The owner of
26 the retail store shall pay any penalties, costs, or fees.

27 Section 99. Effective date. This Act takes effect upon
28 becoming law.